

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 4TH DAY OF JUNE 1998

BEFORE

THE HON'BLE MR.JUSTICE TIRATH S.THAKUR

W.P.No.1093/1992

BETWEEN:

M/s.Vikas Hybrids &
Electronics Ltd.,
reptd., by its Company
Secretary, Sri.A.K.Nayar
637, 11th Main, HAL II
Stage, Bangalore-8.

(having their Head Office
at B-37A, New Friends Colony
New Delhi - 110 065) ... Petitioner.

(by Sri.S.G.Shivaram, Adv. for M/s.Vasan
Associates)

AND:

1.The Asst. Commercial
Tax Officer (Mobile
Check Post) II,
(Intelligence), South
Zone, Bangalore-52.

2.M/s.Indian Telephone
Industries Ltd.,
Regd., Office at 49
Museum Road, Bangalore-1. ... Respondents.

(by Sri.K.M.Sivayogiswamy, HCGP)

This writ petition is filed under
Article 226 of the Constitution of India
praying to direct the respondent not to
proceed further on the basis of the seizure
order dtd. 14-11-1991 vide Annexure-E; and
also to quash the notice dated 18-12-1991
vide Annexure-H; and Annexure-K dated 9-12-91
respectively and further grant stay, staying
the operation of Annexures-H and K.

This writ petition is coming on for hearing this day, the court made the following:

O R D E R

The challenge in this writ petition is to an order of search and seizure besides the notice issued on the basis there of.

2. Counsel for the petitioner pointed out that on the basis of the impugned search and seizure proceedings the Authorities had issued notice for making a provisional assessment which notices were called in question by the petitioner in W.P.Nos. 7527 to 7530 of 1992, These petitions were disposed of by a Single Bench of this court on 4th June 1996 with a direction to the Assessing Authority to expeditiously complete the regular assessments proceedings. He urged that the petitioner would be satisfied if a direction is issued to the Authorities below to return the books of account seized by them, as the regular

assessment must have been completed by now pursuant to the order issued by this court.

3. Two years have elapsed, since the direction by this court in the writ petitions mentioned above was issued. In all likelihood therefore, regular assessment proceedings must have been completed by now. If that be so, the petitioner shall be entitled to the return of the seized books of account. In case, however, the proceedings have not been completed by any chance, the same shall be completed within a period of three months and the seized books of account returned to the petitioner in accordance with law on request made by him to that effect.

This writ petition is disposed of with the above direction leaving the parties to bear their own costs.

Sd/-
JUDGE

